

*Copy of the Memorial of the Library Company of Philadelphia to the Board of Revision of Taxes, upon which the latter decided that the Library Building was within the laws exempting taxation.*

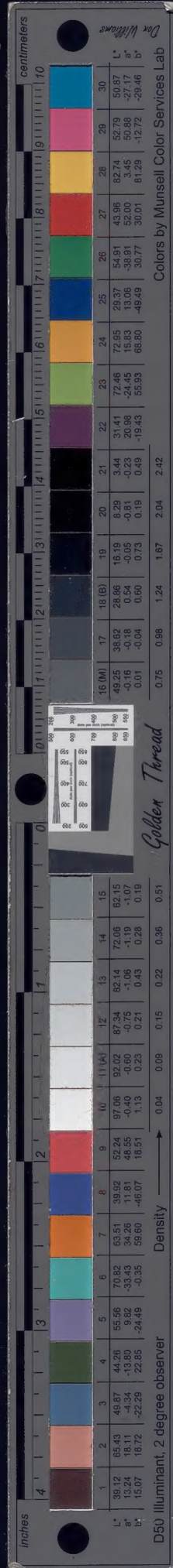
To the Board of Revision of Taxation in the  
City and County of Philadelphia.

The memorial of the Library Company of Philadelphia respectfully sheweth—

That the memorialists were incorporated by John Penn, Thomas Penn, and Richard Penn, Esquires, then being the Proprietaries of the Province of Pennsylvania, by charter dated the twenty-fifth day March, 1742, which, after reciting that Benjamin Franklin and others therein named, being all persons of the best repute in the Province at that time, had at a great expense purchased a large and valuable collection of useful books, in order to erect a library for the advancement of learning and literature in the City of Philadelphia, and that the Proprietaries were truly sensible of the advantages that might accrue to the people of the Province by so useful an undertaking and were willing to encourage the same, constituted the memorialists a body politic, with the usual incidents of such corporate existence; and that this charter, amongst other things, provided for the increase and preservation of the said library, that every member of the said company should pay into the hands of the company's treasurer for the time being, the sum of ten shillings (now increased to eight dollars,) on the first Monday of May in every year forever; and that those who neglected so to do within a year thereafter, should forfeit their shares and membership.

That since the grant of this charter, the collection of books of the memorialists has largely increased, not only from the

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## II

moneys accumulated by the small annual subscriptions of the members, but by moneys and libraries of books bequeathed by persons actuated by the same public spirit as the founders of the institution; but at no time under the charter or the by-laws of the company, have any dividends of money or other property ever been made among the members or agreed to be made; nor would such a thing be possible under the present charter.

That by the first of the regulations of the company governing the disposition of its property, all persons, without discrimination, are allowed to consult the books in the room in which they are kept, without charge; and by the fourth of these regulations, all persons, not members, are allowed to take books out of the library, on giving a note and depositing a sufficient sum to secure their return, a matter essential to keep the collection in its integrity, and paying a small sum weekly; and the members have no greater advantages than this, besides voting for the officers, except that their shares are held as security for the due return of books, in lieu of a money deposit, and that the weekly payments are commuted by payment of an annual sum, but only to the extent of a very few volumes at a time; beyond this, they only share the privileges of the rest of the public.

That the collection of books belonging to your memorialists, besides those which constitute the stock of an ordinary circulating library, comprehend books purchased systematically and designedly at an expense beyond that within the means of the general public, on scientific, artistic, mechanical, and religious subjects, which are open to all for gratuitous study; and that of the advantage and benefit of this, artisans, mechanics, and scientific men habitually avail themselves. So that by this means, as well as through the ordinary working of the institution, an amount of useful knowledge has been diffused throughout the community of invaluable importance,



### III

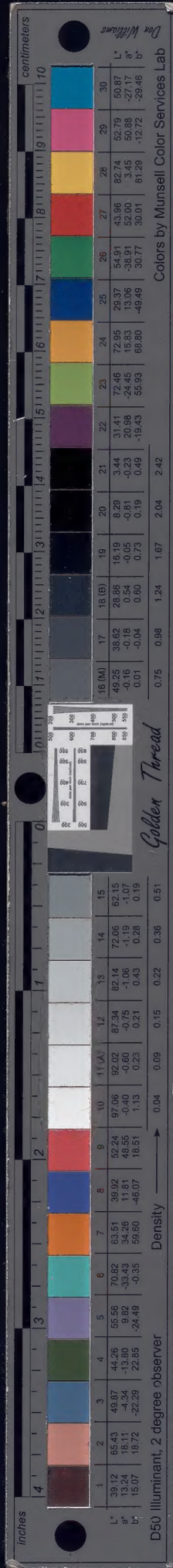
which could not otherwise be as well obtained, and which exceeds that which is afforded by the best educational institutions this Commonwealth has as yet been able to give.

That, as above appears, the Library Company was in its origin created and endowed from motives of pure public advantage, so they aver it has ever since been carried on in the same spirit; and that which has been contributed in money by the now long series of its members, has always resulted far more in that public advantage than in benefit to themselves; indeed, not at all to them, except as part of the public.

That in all times and in none more than in the present, the distribution of useful knowledge, the dissipation of ignorance and error by proper culture, the substitution of refinement and serious study for material pleasures, and that training of the intelligence which produces able-minded citizens, have been considered to be of not less importance to a State than the care of its bodily sick and poor and feeble, and when the means to secure these ends have been given gratuitously, to be equally within the scope of any true definition of charity.

That the new Constitution of this Commonwealth, in prohibiting the legislature from passing any law exempting property from taxation, except (among other cases which do not concern your memorialists) those of "institutions of pure public charity," must, as your memorialists submit, have had in view no such narrow test of charity as would exclude institutions like their own, for so to do would have also excluded universities, colleges, scientific bodies, indeed, every benevolent and beneficent body in the Commonwealth, except hospitals and almshouses.

That the Legislature of this Commonwealth, acting on a wide and sensible interpretation of the words of the Consti-





#### IV

tution, many of its members being fresh from the deliberations out of which that Constitution grew, and with a distinct recollection of what must have been there meant by the phrase "public charity," by the Act of May 14th, 1874, provided amongst other things, that "all hospitals, universities, colleges, seminaries, associations, and institutions of learning, benevolence or charity, with the grounds thereto belonging, &c., founded, endowed, and maintained by public or private charity, should be exempt from every county, city, borough, bounty, road, school, and poor tax," which your memorialists submit must be, in the first instance, and at least until the question is determined by the highest judicial tribunal in the Commonwealth, an authoritative declaration binding on all bodies, except that highest tribunal; that for the purposes and within the meaning of that clause of the Constitution, learning, benevolence, and charity, wherever gratuitously given or distributed, are synonymous or at least equivalent terms; and that to teach, to help, and to succor are purposes in which the Commonwealth recognizes no difference.

That your memorialists are in their corporate capacity an institution of learning cannot be doubted, and that they were founded and endowed and are now maintained by private charity, in the sense that what they give in their contributions benefits themselves no more than the rest of the public, has been shown.

Your memorialists therefore pray, that the Board of Revision shall declare that so much of your memorialists' property as is in their actual use and occupation, for the purpose above stated, from which no revenue is derived, should be, as it always has been hitherto, exempted from taxation, according to the provisions of the Act of General Assembly above stated.

And your memorialists shall ever pray.



V

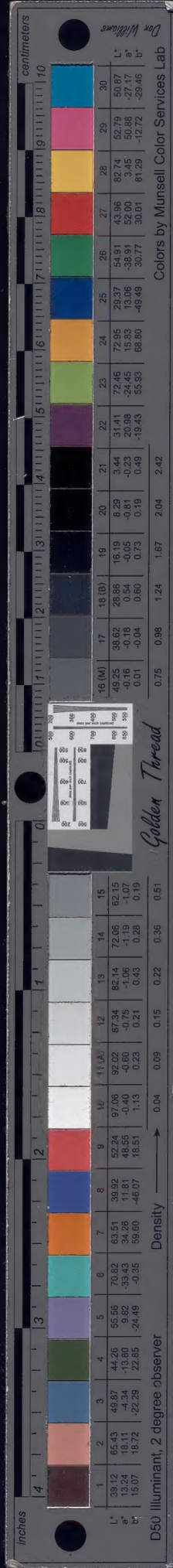
CITY OF PHILADELPHIA, ss.

Personally appeared before me the subscriber, William J. Donohugh, Collector of Delinquent Taxes of the City and County of Philadelphia, who being duly affirmed according to law, says, that he is of the opinion that the properties enumerated in the list hereto annexed, are classified as institutions of "purely public charities," and are subjects for exemption from taxation as contemplated by Article IX, Section 1st, Constitution of Pennsylvania, 1873, and the Act of Assembly passed 1874.

The deponent further saith that there may be others, but they do not come within his knowledge at this time.

Affirmed and subscribed before me, this 28th day of November, A. D. 1877. } WM. J. DONOHUGH,  
Collector of Delinquent Taxes.

Subject.	Location.	Ward.	Val.
Dispensary,	East side Ninth St.,	1,	\$2,000
Moyamensing Soup Society,	8th St., near Christian,	2,	2,500
Mechanics' Institute,	5th St. & Wash'n Ave.,	2,	3,250
Southwark Institute,	S. E. cor. 11th & Cath'e,	3,	5,000
Industrial Home for Girls,	10th and Catharine Sts.,	3,	14,000
Union School and Children's Home,	12th and Fitzwater Sts.,	3,	28,000
Institute for Colored Children,	North side Bainbridge,	4,	20,000
Southern Dispensary,	South side Bainbridge,	4,	12,000
Philadelphia Dispensary,	East side Fifth St.,	4,	2,500
Jeremiah Soup Society,	Griscome,	4,	3,500
Home Missionary,	533 Arch Street,	6,	12,000
Apprentices' Library,	Cor. 5th and Arch,	6,	38,000
Western Soup Society,	1613-15 South St.,	7,	8,000
Central Soup Society,	709-11 Furlong St.,	10,	8,000
Wills' Hospital,	South side Race St.,	10,	100,000
Northern Soup Society,	817 Fourth St.,	12,	3,000
Northern Dispensary,	S. S. Fairm't Av. ab. 6th,	13,	10,000
Spring Garden Soup Society,	1329-31 Buttonwood,	14,	6,000
Kensington Soup Society,	S. W. side Crease St.,	18,	6,500
Germantown Dispensary,	South side Penn St.,	22,	6,200
Plymouth Soup Society,	North side Master,	29,	30,000
Wagner Free Institute,	West side Seventeenth,	29,	55,000





VI

LIBRARY COMPANIES CASES.

*Saturday Evening,*

MY DEAR SIR:—I should like to have the following information :

1. Number of shares of Library Company of Philadelphia, and their present market value.
2. Annual subscription paid by each share-holder.
3. Amount of revenue received from this source during, say, 1876.
4. The real and personal property owned, together with gross and net income derived therefrom.

Mr. Smith can give us this information very readily, and I shall be much obliged if you will send it to me.

Yours truly,

CHARLES H. T. COLLIS.

WM. HY. RAWLE, Esq.

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*Philadelphia, November 14, 1877.*

MY DEAR SIR:—In reply to your note of Saturday, which I only received this morning, I beg to say :

1. The number of shares is about 960, one or two more or less. There are a few which are nominally forfeited, but it is the practice to restore these on payment of dues. The shares have no market value. They are sometimes sold at auction, but the price they bring varies, for reasons which cannot be discovered, from \$25 upwards. The actual cost of an original share or right of commutation, is, under the



## VII

by-laws, \$40, but the public does not apparently consider it worth so much. One difficulty is that the transfer of a share is subject to the approval of the directors, and though that is seldom refused, it certainly is a right which would be exercised in a proper case.

2. The annual subscription is \$8 if paid at once, but if deferred, then the amount is increased in proportion to delays, until at last if a year passes without payment, the share is forfeited, and there is no longer any right of commutation. The subscription is large, but it does not suffice to keep up the Library to as high a standard of usefulness as could be desired.

3. The revenue from the share-holders is \$7,800 a year.

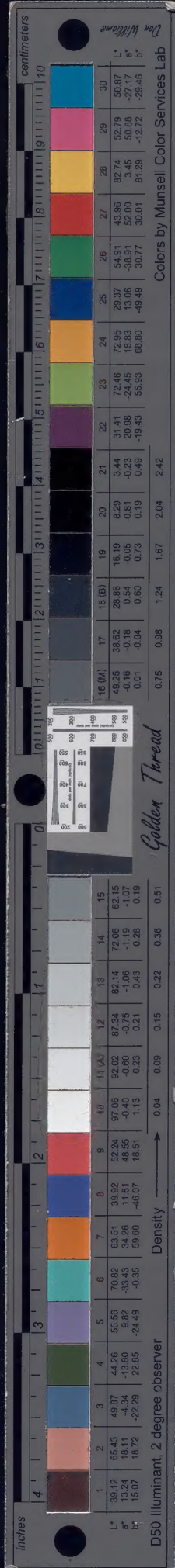
4. There is no other property of the Library Company, except that which is the subject of the present suit, which is not fully taxed.

In one case, that of a lot of ground purchased a few years ago for a site for a fire-proof building, the taxes at present equal the rental.

I do not suppose you desire further details, as they would not affect the question at issue.

Truly yours,

WM. HY. RAWLE.





VIII

RULES

TO BE OBSERVED BY THE

LIBRARY COMPANY OF PHILADELPHIA.

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I. All persons are allowed to consult the books in the room without charge during Library hours.

II. The librarian shall attend at the Library every day (Sunday excepted) from nine o'clock A. M. to five o'clock P. M. He shall enter in the catalogue, kept at the Library, such books as may be purchased or added to the Library; label and number the same, as well as all others from which the label or number may be torn off or defaced. He shall also replace the books on the shelves, as they are brought in, as soon as he conveniently can, first having examined whether they are free from damage.

III. He shall lend to any member,

Two folios for five

Two quartos for three

Two octavos, or

Four duodecimos, for two

} weeks,

and no greater number, unless on hire, or so connected as to be otherwise useless. Persons, however, who reside at the distance of seven miles or upward, are permitted to have books one week longer than the above-mentioned times. At the expiration of the time specified (unless application has been made by another member for the same books, and the librarian requested to take a memorandum thereof) the borrower may, on producing the books to the librarian, renew the same for the like time.



## IX

IV. Every person, not being a member, who shall hire one or more books, shall first give a note for double the value thereof and shall also deposit as security, in the hands of the librarian, double the value of such book or books, but if the book or books should belong to a set, then such person shall deposit treble the value of the volume or volumes which he shall so take out.

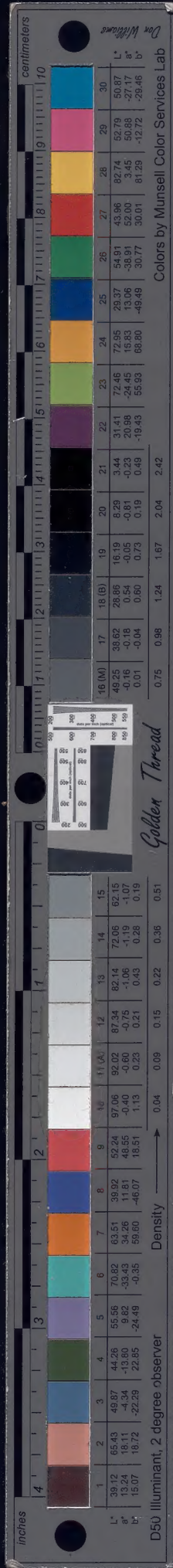
V. Every member, or other person, who shall take out a book or books on hire, shall pay, for the use of the Library, the following rates, weekly: For duodecimos and octavos fifteen cents, quartos twenty cents, and folios twenty-five cents, and no smaller sums, although the book may be returned within the week.

VI. Every member, or other person, who shall neglect to return the book or books, within the time specified in the third rule, shall for such neglect, pay to the librarian, for the use of the Library (besides the hire, when the book is not taken out by virtue of a share) fifteen cents per week; and if not returned, undefaced, within one month from the expiration of the time limited, the fine and hire accruing thereupon shall be doubled; and if not so returned within three months from the same period, the note or deposit money shall be forfeited to the Company.

VII. Books returned are to be delivered into the hands of the librarian, to be examined whether damaged or not.

VIII. No person from whom any hire or forfeiture is due or who hath damaged any book, shall be permitted to have another book till satisfaction be made.

IX. If a member, and one who is not a member, should apply for the same book at the same time, the member shall have the preference.





# X

X. A member may take out on hire, without a deposit, as many books in value for which his share in the Library shall, by the librarian, be deemed a sufficient security, on the same terms in other respects as persons who are not members.

XI. The librarian shall furnish the directors, at each monthly meeting, with an account of the fines and forfeitures which have accrued during the preceding month.

XII. The librarian is to conform to the instructions of the directors with regard to such books as, from their scarcity and value, are to be let out only on certain conditions, or not at all.

XIII. No person, whether a member or not, is to lend the book or books he borrows to any person out of his dwelling-house.

XIV. No book shall be lent on the share of a deceased member, unless authorized by the executors or administrators of such deceased member.

XV. Persons not members may take books out of the Library on the same conditions as members, by paying twelve dollars annually, in advance, commencing at any period.

